



# WASHOE COUNTY

"Dedicated To Excellence in Public Service"

www.washoecounty.us

CM/ACM KS  
Finance MM  
DA LA  
Risk Mgt. DE  
HR ----  
Grants Mgt. ----

## STAFF REPORT

BOARD MEETING DATE: December 8, 2015

**DATE:** November 5, 2015  
**TO:** Board of County Commissioners  
**FROM:** Amber Howell, Director of Social Services  
(775) 785-8600 ahowell@washoecounty.us  
**THROUGH:** Kevin Schiller, Assistant County Manager  
**SUBJECT:** Approve an Interlocal Contract Between Public Agencies between the State of Nevada Department of Health and Human Services, Division of Health Care Financing and Policy and Washoe County, authorizing the Department of Social Services to participate in claiming allowable reimbursements covered under Federal Title XIX of the Social Security Act, for activities performed for Medicaid Targeted Case Management (TCM) Services, Direct Services, and Medicaid Administrative Services, retroactive to July 1, 2015 until June 30, 2019 for approximately \$437,000 for SFY 2016, \$475,000 for SFY 2017, \$525,000 for SFY 2018 and \$570,000 for SFY 2019 with the total reimbursement not exceeding \$2,007,000 for administrative services costs only for the term of the contract.  
(All Commission Districts)

### SUMMARY

The Department is recommending the Board approve the Interlocal Contract between Public Agencies between the State of Nevada Department of Health and Human Services Division of Health Care Financing and Policy and Washoe County to provide for reimbursement of Medicaid allowable expenses for Targeted Case Management (TCM), Direct Services, and Administrative Service activities.

This agreement is retroactive as it was received by the Department in October.

**Strategic Objective supported by this item:** Safe, Secure and Healthy Communities.

### PREVIOUS ACTION

There have been no previous BCC actions, although this agreement between the State of Nevada and the Department of Social Services has been in effect for many years,

AGENDA ITEM # //

allowing the department to seek reimbursement for allowable claims. The current contract is being presented to formalize the agreement.

### **BACKGROUND**

The Medicaid program is authorized by Federal Title XIX of the Social Security Act. It is a state-administered health insurance program that is jointly funded by federal, state and local governments. States each operate individual Medicaid programs within broad federal guidelines. Medicaid is an open-ended entitlement program, with states receiving federal reimbursement for eligible claims they submit. The federal matching rate depends on the state's per capita income.

In addition to covering direct health service expenses (e.g., payments to mental health counselors, nursing services, medications, etc.), Medicaid can also be used by states for certain services and activities related to child welfare, including Targeted Case Management (TCM) (when a state identifies a specific population to provide assistance with securing services), and associated administrative costs of these activities.

It is the State's responsibility to work with the Federal Government to obtain funding for allowable costs. Since Washoe County provides all aspects of child welfare services, the County bills the State Medicaid insurance program for reimbursement of allowable costs. This Interlocal Contract provides the framework for the County's responsibilities and State's obligation for payment.

### **FISCAL IMPACT**

Revenue received, as a result of this agreement, was projected and is included in the Department's FY16 adopted budget in revenue accounts 460501 - Medicaid Clinic Services; 460502 - Medicaid Management; and 460507 - Medicaid Administration. No budgetary adjustments are needed at this time.

### **RECOMMENDATION**

Approve an Interlocal Contract Between Public Agencies between the State of Nevada Department of Health and Human Services, Division of Health Care Financing and Policy and Washoe County, authorizing the Department of Social Services to participate in claiming allowable reimbursements covered under Federal Title XIX of the Social Security Act, for activities performed for Medicaid Targeted Case Management (TCM) Services, Direct Services, and Medicaid Administrative Services, retroactive to July 1, 2015 until June 30, 2019 for approximately \$437,000 for SFY 2016, \$475,000 for SFY 2017, \$525,000 for SFY 2018 and \$570,0000 for SFY 2019 with the total reimbursement not exceeding \$2,007,000 for administrative services costs only for the term of the contract.

**POSSIBLE MOTION**

Motion to approve an Interlocal Contract Between Public Agencies between the State of Nevada Department of Health and Human Services, Division of Health Care Financing and Policy and Washoe County, authorizing the Department of Social Services to participate in claiming allowable reimbursements covered under Federal Title XIX of the Social Security Act, for activities performed for Medicaid Targeted Case Management (TCM) Services, Direct Services, and Medicaid Administrative Services, retroactive to July 1, 2015 until June 30, 2019 for approximately \$437,000 for SFY 2016, \$475,000 for SFY 2017, \$525,000 for SFY 2018 and \$570,0000 for SFY 2019 with the total reimbursement not exceeding \$2,007,000 for administrative services costs only for the term of the contract.

## INTERLOCAL CONTRACT BETWEEN PUBLIC AGENCIES

A Contract Between the State of Nevada  
Acting By and Through Its

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
DIVISION OF HEALTH CARE FINANCING AND POLICY  
1100 E. East William Street #108  
Carson City Nevada 89701  
Phone: (775) 684-3699 Fax: (775) 684-3799

and

WASHOE COUNTY FOR AND ON THE BEHALF OF  
WASHOE COUNTY SOCIAL SERVICES  
PO Box 11130  
Reno Nevada 89520-0027  
Phone: (775) 785-8600

WHEREAS, NRS 277.180 authorizes any one or more public agencies to contract with any one or more other public agencies to perform any governmental service, activity or undertaking which any of the public agencies entering into the contract is authorized by law to perform; and

WHEREAS, it is deemed that the services of Washoe County Social Services hereinafter set forth are both necessary to Division of Health Care Financing & Policy (DHCFP) and in the best interests of the State of Nevada;

NOW, THEREFORE, in consideration of the aforesaid premises, the parties mutually agree as follows:

1. REQUIRED APPROVAL. This Contract shall not become effective until and unless approved by appropriate official action of the governing body of each party.
2. DEFINITIONS. "State" means the State of Nevada and any state agency identified herein, its officers, employees and immune contractors as defined in NRS 41.0307.
3. CONTRACT TERM. This Contract shall be effective upon approval retroactively from July 1, 2015 through June 30, 2019, unless sooner terminated by either party as set forth in this Contract.
4. TERMINATION. This Contract may be terminated by either party prior to the date set forth in paragraph (3), provided that a termination shall not be effective until 30 days after a party has served written notice upon the other party. This Contract may be terminated by mutual consent of both parties or unilaterally by either party without cause. The parties expressly agree that this Contract shall be terminated immediately if for any reason federal and/or State Legislature funding ability to satisfy this Contract is withdrawn, limited, or impaired.

5. NOTICE. All notices or other communications required or permitted to be given under this Contract shall be in writing and shall be deemed to have been duly given if delivered personally in hand, by telephonic facsimile with simultaneous regular mail, or mailed certified mail, return receipt requested, postage prepaid on the date posted, and addressed to the other party at the address set forth above.

6. INCORPORATED DOCUMENTS. The parties agree that the services to be performed shall be specifically described; this Contract incorporates the following attachments in descending order of constructive precedence:

ATTACHMENT A: SCOPE OF WORK

ATTACHMENT B: BUDGET PROPOSAL

7. CONSIDERATION. Washoe County Social Services agrees to provide the services set forth in paragraph (6) at a cost of approximately \$437,000.00 (Four hundred thirty seven dollars and zero cents) for SFY 2016, \$475,000.00 (Four hundred seventy five thousand dollars and zero cents) for SFY 2017, \$525,000.00 (Five hundred twenty five thousand dollars and zero cents) for SFY 2018 and \$570,000.00 (Five hundred seventy thousand dollars and zero cents) for SFY 2019 with the total not exceeding \$2,007,000.00 (Two million, seven thousand dollars and zero cents) to be paid for administrative services costs only. Payments for medical Targeted Case Management services are covered under the Medicaid Provider Enrollment Agreement. Any intervening end to a biennial appropriation period shall be deemed an automatic renewal (not changing the overall Contract term) or a termination as the results of legislative appropriation may require.

8. ASSENT. The parties agree that the terms and conditions listed on incorporated attachments of this Contract are also specifically a part of this Contract and are limited only by their respective order of precedence and any limitations expressly provided.

9. INSPECTION & AUDIT.

a. Books and Records. Each party agrees to keep and maintain under general accepted accounting principles full, true and complete records, agreements, books, and documents as are necessary to fully disclose to the State or United States Government, or their authorized representatives, upon audits or reviews, sufficient information to determine compliance with all state and federal regulations and statutes.

b. Inspection & Audit. Each party agrees that the relevant books, records (written, electronic, computer related or otherwise), including but not limited to relevant accounting procedures and practices of the party, financial statements and supporting documentation, and documentation related to the work product shall be subject, at any reasonable time, to inspection, examination, review, audit, and copying at any office or location where such records may be found, with or without notice by the State Auditor, Employment Security, the Department of Administration, Budget Division, the Nevada State Attorney General's Office or its Fraud Control Units, the State Legislative Auditor, and with regard to any federal funding, the relevant federal agency, the Comptroller General, the General Accounting Office, the Office of the Inspector General, or any of their authorized representatives.

c. Period of Retention. All books, records, reports, and statements relevant to this Contract must be retained a minimum three years and for five years if any federal funds are used in this Contract. The retention period runs from the date of termination of this Contract. Retention time shall be extended when an audit is scheduled or in progress for a period reasonably necessary to complete an audit and/or to complete any administrative and judicial litigation which may ensue.

10. BREACH; REMEDIES. Failure of either party to perform any obligation of this Contract shall be deemed a breach. Except as otherwise provided for by law or this Contract, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including but not limited to actual damages, and to a prevailing party reasonable attorneys' fees and costs. It is specifically agreed that reasonable attorneys' fees shall include without limitation \$125 per hour for State-employed attorneys.

11. LIMITED LIABILITY. The parties will not waive and intend to assert available NRS chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to punitive damages. Actual damages for any State breach shall never exceed the amount of funds which have been appropriated for payment under this Contract, but not yet paid, for the fiscal year budget in existence at the time of the breach.

12. FORCE MAJEURE. Neither party shall be deemed to be in violation of this Contract if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, act of public enemy, accidents, fires, explosions, or acts of God, including, without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the Contract after the intervening cause ceases.

13. INDEMNIFICATION.

a. To the fullest extent of limited liability as set forth in paragraph (11) of this Contract, each party shall indemnify, hold harmless and defend, not excluding the other's right to participate, the other from and against all liability, claims, actions, damages, losses, and expenses, including but not limited to reasonable attorneys' fees and costs, arising out of any alleged negligent or willful acts or omissions of the party, its officers, employees and agents. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any party or person described in this paragraph.

b. The indemnification obligation under this paragraph is conditioned upon receipt of written notice by the indemnifying party within 30 days of the indemnified party's actual notice of any actual or pending claim or cause of action. The indemnifying party shall not be liable to hold harmless any attorneys' fees and costs for the indemnified party's chosen right to participate with legal counsel.

14. INDEPENDENT PUBLIC AGENCIES. The parties are associated with each other only for the purposes and to the extent set forth in this Contract, and in respect to performance of services pursuant to this Contract, each party is and shall be a public agency separate and distinct from the other party and, subject only to the terms of this Contract, shall have the sole right to supervise, manage, operate, control, and direct performance of the details incident to its duties under this Contract. Nothing contained in this Contract shall be deemed or construed to create a partnership or joint venture, to create relationships of an employer-employee or principal-agent, or to otherwise create any liability for one agency whatsoever with respect to the indebtedness, liabilities, and obligations of the other agency or any other party.

15. WAIVER OF BREACH. Failure to declare a breach or the actual waiver of any particular breach of the Contract or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.

16. SEVERABILITY. If any provision contained in this Contract is held to be unenforceable by a court of law or equity, this Contract shall be construed as if such provision did not exist and the nonenforceability of such provision shall not be held to render any other provision or provisions of this Contract unenforceable.

17. ASSIGNMENT. Neither party shall assign, transfer or delegate any rights, obligations or duties under this Contract without the prior written consent of the other party.

18. OWNERSHIP OF PROPRIETARY INFORMATION. Unless otherwise provided by law any reports, histories, studies, tests, manuals, instructions, photographs, negatives, blue prints, plans, maps, data, system designs, computer code (which is intended to be consideration under this Contract), or any other documents or drawings, prepared or in

the course of preparation by either party in performance of its obligations under this Contract shall be the joint property of both parties.

19. PUBLIC RECORDS. Pursuant to NRS 239.010, information or documents may be open to public inspection and copying. The parties will have the duty to disclose unless a particular record is made confidential by law or a common law balancing of interests.

20. CONFIDENTIALITY. Each party shall keep confidential all information, in whatever form, produced, prepared, observed or received by that party to the extent that such information is confidential by law or otherwise required by this Contract.

21. PROPER AUTHORITY. The parties hereto represent and warrant that the person executing this Contract on behalf of each party has full power and authority to enter into this Contract and that the parties are authorized by law to perform the services set forth in paragraph (6).

22. GOVERNING LAW; JURISDICTION. This Contract and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada. The parties consent to the jurisdiction of the Nevada district courts for enforcement of this Contract.

23. ENTIRE AGREEMENT AND MODIFICATION. This Contract and its integrated attachment(s) constitute the entire agreement of the parties and such are intended as a complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless an integrated attachment to this Contract specifically displays a mutual intent to amend a particular part of this Contract, general conflicts in language between any such attachment and this Contract shall be construed consistent with the terms of this Contract. Unless otherwise expressly authorized by the terms of this Contract, no modification or amendment to this Contract shall be binding upon the parties unless the same is in writing and signed by the respective parties hereto, approved by the Office of the Attorney General.

IN WITNESS WHEREOF, the parties hereto have caused this Contract to be signed and intend to be legally bound thereby.

**WASHOE COUNTY ON BEHALF OF WASHOE COUNTY SOCIAL SERVICES**

\_\_\_\_\_  
Date Title

**DEPARTMENT OF HEALTH AND HUMAN SERVICES DIVISION OF HEALTH CARE FINANCING AND POLICY**

\_\_\_\_\_  
Bonnie Long Date Title Chief Fiscal Officer DHCFP

\_\_\_\_\_  
Marta Jensen Date Title Acting Administrator DHCFP

\_\_\_\_\_  
Richard Whitley Date Title Director DHHS

\_\_\_\_\_  
Signature – Nevada State Board of Examiners APPROVED BY BOARD OF EXAMINERS

Approved as to form by: On \_\_\_\_\_ (Date)

\_\_\_\_\_  
Deputy Attorney General for Attorney General, State of Nevada On \_\_\_\_\_ (Date)

## ATTACHMENT A

### SCOPE OF WORK

#### TARGETED CASE MANAGEMENT (TCM) SERVICES

- I. The DHCFP agrees to perform the following services or activities, and to provide the following payment for Washoe County's services.
  - A. To work with the Federal Government, Washoe County and its consultants as necessary to formulate plans and policies to ensure the appropriate availability of Title XIX and Title XXI funds for allowable costs and services, as defined in the Nevada Medicaid State Plan, Chapter 3.0 and Attachment 4.19-B, provided by both parties;
  - B. To provide to Washoe County necessary guidance and documentation related to the utilization of Title XIX and Title XXI funding for Targeted Case Management (TCM) and other allowable activities and services. This may include provider training related to the reimbursement for TCM services, to Washoe County;
  - C. To approve a standard methodology for Washoe County to utilize in determining the reimbursable costs Washoe County may charge consistent with the Code of Federal Regulations 200, the Code of Federal Regulations 45 CFR Subtitle A, Part 92 and Subtitle E, and approved by the Division of Cost Allocation (DCA) and the Title XIX and Title XXI programs. The methodology will be based on an interim rate which is the actual rate from the preceding state fiscal year and should be decided upon preferably before the beginning of the upcoming state fiscal year. At the end of the state fiscal year, Washoe County will have until December 1st to submit its year-end claims to the DHCFP for reconciliation and cost settlement. The DHCFP will have two years from the end of the state fiscal year to cost-settle those claims. If a Washoe County provider's interim payments exceed the actual certified cost of the provider for services to Medicaid clients, DHCFP will recoup the federal share of the overpayment. The provider must return an amount equal to the overpayment to DHCFP. If the actual, certified costs exceed the interim Medicaid payments, DHCFP will pay the federal share of the difference to the provider in accordance with the final actual certification agreement. To pay Washoe County through its Medicaid Management Information System (MMIS) for TCM claims submitted during the state fiscal year which are covered under the Provider Enrollment Agreement. Those expenditures and their allocation must be in accordance with Washoe County's State-approved Cost Allocation Plan (CAP). This payment will represent the federal share of the Federal Medical Assistance Percentage (FMAP) of the total allowable costs identified for TCM services. This medical assistance percentage

is published annually pursuant to the Code of Federal Regulation (42 CFR Part 433.11 Subpart A). Correct and accurately submitted claims are generally paid within thirty (30) business days of receipt.

- II. Washoe County agrees to perform the following services or activities and to accept payment for the services as follows:
- A. To provide TCM services to eligible recipients under Title XIX and Title XXI within Washoe County, in accordance with the State of Nevada Medicaid State Plan and Nevada Medicaid Services Manual;
  - B. To be responsible for collecting and submitting the required information necessary to determine client eligibility for the Title XIX and Title XXI program;
  - C. To determine all expenditures in accordance with Washoe County's State-approved Cost Allocation Plan (CAP). Elements of the CAP necessary for claiming expenditures and for reimbursement are a CMS approved Time Study methodology, documentation of appropriate direct and indirect costs and their cost centers, and a clear distinction between Title XIX and VI-E expenditures as well as any other program expenditures. Cost allocation must be consistent with the Code of Federal Regulations 200, the Code of Federal Regulations 45 CFR Subtitle A, Part 92, and Subtitle E, and approved by the Division of Cost Allocation (DCA). Washoe County cannot unilaterally change the method of determining how the services will be counted, or what the approved rate is once it is approved by the DHCFP;
  - D. To provide a report of services and a cost report annually, to the DHCFP for TCM services in the format approved by the DHCFP, this will either be in an Excel format (.xls or .xlsx) or an Excel compatible format (.csv .txt). Other formats may be considered for use at the discretion of DHCFP on a case by case basis. Washoe County must provide an electronic version of their claims for submission before the DHCFP will consider that it has received the official version of the claims for the cost settlement process.
  - E. To provide detailed back-up to support the claims being submitted for cost settlement. The back-up data must be in accordance with the State-approved cost allocation plan for Washoe County.
  - F. To provide the DHCFP with the documentation that the rate for eligible services is based upon the approved methodology of the DHCFP, as defined in the Nevada Medicaid State Plan, Attachment 4.19-B CPE, before any payment for those services is made by the DHCFP. The interim rate is determined based on the actual historical costs, and is estimated after the end of the state fiscal year.
  - G. To pay the State's designated auditor the non-federal share (State's share) of those costs associated with the annual reconciliation and cost settlement.

- H. To bill the DHCFP in a timely manner for services which are allowable based upon DHCFP defined processes for Medicaid providers. Forms not filled out completely will be subject to return to Washoe County and payment delayed or denied;
- I. To pay back any Title XIX funds received by Washoe County in the event that an audit or audit by a firm of DHCFP's choosing results in a determination that such costs were not reimbursable under the Title XIX or Title XXI programs per receipt of written notice from the DHCFP of such obligation;
- J. To provide the required State matching share for Federal Medicaid funds paid for children covered under the TCM, program. Washoe County will certify in a mutually agreed format that any and all funds used by Washoe County as match will be County or Local funds that are not used as match for any other program.

### ADMINISTRATIVE SERVICES

- I. Washoe County agrees to perform the following services or activities and to accept payment for the services as follows:
  - A. To provide Title XIX administrative services eligible for reimbursement under 42 CFR 435.1001 for children, within the County, in accordance with the State of Nevada Title XIX Medicaid State Plan Attachment B 4.19 and Nevada Medicaid Services Manual. These administrative services may include, but are not limited to utilization review, referral, arranging and follow up for Medicaid services, and resolving Medicaid eligibility and coverage issues.
  - B. To determine all expenditures in accordance with Washoe County's State approved Cost Allocation Plan (CAP). The elements of the CAP necessary for claiming expenditures and for reimbursement are a CMS approved Random Moment Time Sampling (RMTS) methodology, documentation of appropriate direct and indirect costs and their cost centers, and a clear distinction between Title IX and IV-E expenditures. Cost allocation must be consistent with the Code of Federal Regulations 200, the Code of Federal Regulations 45 CFR Subtitle A, Part 92, and Subtitle E, and approved by the Division of Cost Allocation (DCA).
  - C. To invoice the Division, no more than once per quarter for Medicaid Administrative services in the format approved by the Division, this will either be in an Excel format (.xls or .xlsx) or an Excel compatible format (.csv .txt) . Other formats may be considered for use at the discretion of DHCFP on a case by case basis. The county must provide an electronic version of their claims for submission before the state will consider that it has received the official version of the claims for the cost settlement process. The county may provide a hard copy of their claims if it chooses.

- D. To provide detailed back-up to support the claims being submitted for cost settlement. The back-up data must be in accordance with the state approved cost allocation plan for the public agency.
- E. Each quarter's invoice shall be due on or before thirty (30) days following the last day of the quarter of service. The invoice will reflect both the total computable amount and the Federal Financial Participation (FFP) amount, and must be completely filled out, signed and dated by an appropriate official of the county attesting to its accuracy. Forms not filled out completely will be subject to return to the County and payment delayed or denied. All signatures must be originals;
- F. To include with the invoice, a certificate which: 1) is in the format provided by the Division, attesting to the Public Agency's use of local funds of not less than the current State Share of the amount invoiced for that period; and 2) certifies that the local funds are not from a Federal source of funds being used to match any other Federal Funds. The certification must be signed and dated by an authorized representative attesting to the use of the specific funds. All signatures must be originals;
- G. To pay back, per receipt of written notice from the Division of such obligation, any Title XIX funds received by the County in the event that a Federal audit or audit by a contractor of the Division results in a determination that such costs were not reimbursable under the Title XIX program;
- H. Washoe County is responsible to ensure that all financial records comply with the Code of Federal Regulations 200. In the event of an audit by the federal agency with oversight of the program, the county shall be responsible for any disallowances or errors discovered during that audit that result in a negative fiscal impact to the county or the state. Copies of audit reports shall be sent to the Division within sixty-(60) days of written request, attention Administrator, Division of Health Care Financing and Policy, 1100 East William Street, Suite 100, Carson City, Nevada, 89701.
- I. To pay the State's designated auditor the State's share of those costs associated with the annual reconciliation and cost settlement.

II. The Division agrees:

- A. To work with Washoe County and the Federal Government, as necessary, to formulate the necessary plans and policies which will ensure the appropriate availability of Title XIX funds for allowable costs and services provided by both parties; To make available to the county the federal share of the total computable funds for the Medicaid Administrative Services program. To perform regular reviews and annual cost settlements of the submitted claims by the county to ensure an overpayment or underpayment does not occur and that the settlement process is

accurate and timely. To provide to Washoe County necessary guidance related to the utilization of Title XIX funding for Medicaid administrative activities.

- B. To pay Washoe County, upon receipt of a claim, the federal share of those costs and services allowable under the Title XIX program. Currently for administrative claims the FFP is 50%.
- C. The Division shall use its best efforts to pay Washoe County for eligible services within (30 days) after receipt of an accurate invoice under this agreement. This assumes there are no discrepancies or errors contained in the invoice or documentation supporting the invoice.

III. Both Parties Agree:

- A. Washoe County shall comply with Public Law 98-50 (Single Audit Act of 1984) and Code of Federal Regulations 200. Copies of audit reports shall be sent to the contracting Division within 60 days of receipt of the audit report at 1100 East William Street, Suite 108, Carson City, Nevada 89701 to the attention of the Accounting/Budget Unit.

# ATTACHMENT

## B

**Washoe County Social Services  
Budget Proposal**

	SFY 2016	SFY 2017	SFY 2018	SFY 2019	Contract Total
Original contract	\$ 437,000.00	\$ 475,000.00	\$ 525,000.00	\$ 570,000.00	\$ 2,007,000.00
	\$ -	\$ -			
		*			
<b>Total</b>	<b>\$ 437,000.00</b>	<b>\$ 475,000.00</b>	<b>\$ 525,000.00</b>	<b>\$ 570,000.00</b>	<b>\$ 2,007,000.00</b>